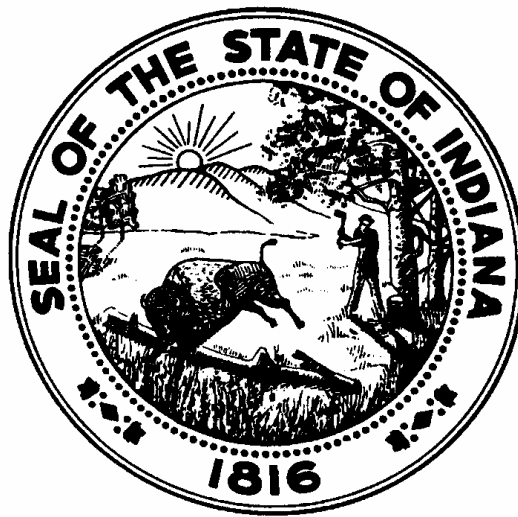


**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL FOR CITY AND TOWN COURTS**



STATE BOARD OF ACCOUNTS  
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## FOREWORD

This manual is designed to assist city and town court clerks in the proper handling of court costs and fees.

We hope this manual provides guidance in the collection and distribution of court costs and fees and we hope you will find it to be helpful in fulfilling your duties.

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## TABLE OF CONTENTS

	<u>Page</u>
Foreword .....	<a href="#">i</a>
Official Records and Forms .....	<a href="#">1-1</a>
Court Costs .....	<a href="#">2-1</a>
Other Court Fees .....	<a href="#">3-1</a>
Other Uniform Compliance Guidelines .....	<a href="#">4-1</a>
Illustrated Forms .....	<a href="#">5-1</a>